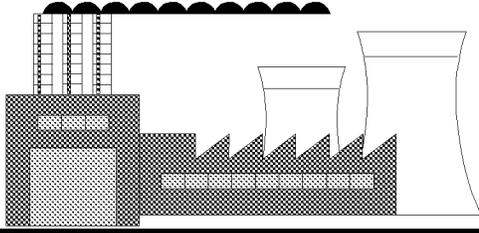


PROPERTY TAX NEWS



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SEVENTEEN NEW PVAS TAKE OFFICE DECEMBER 2

2003 - 2004 HOMESTEAD EXEMPTION SET AT \$28,000

Seventeen new PVAs were sworn into office on the first Monday of December. Nine were assured of election before the general election on November 5, having been unopposed or elected during the primary. Eight other new PVAs were elected during the general election, two of which defeated incumbents, and six races were decided between newcomers.

In Allen County, long time PVA Roger Pitchford was defeated by Lena Kirby Williams. Pitchford had served six terms as PVA since 1973. In Campbell County, Mariann Dunn lost an extremely close race to Daniel Braun. Dunn had served since being appointed and subsequently elected to fill the unexpired term of Bill Kiser in 1999. Both of the victors in these counties are former PVA deputies.

In Estill County, Deborah Barnes defeated Dickie Arthur to succeed her mother, Tammy Dunaway, who retired after serving six terms as PVA and eleven years as deputy PVA. Deborah has served as a deputy in the Estill County PVA Office for twelve years and worked for the Revenue Cabinet, in the Division of Collections and the Tangible Personal Property Branch, for over eleven years. Deborah earned her Senior Kentucky Assessor (SKA) designation in 1996. In Green County, Ann Edwards defeated Marcy Goff to

succeed her husband, Bill, who retired after 25 years of service. Ann has served 23 years as deputy PVA and earned her SKA in 1995. In Hart County, Vicky Reynolds defeated Luther Avery. Vicky has served 13 years as deputy PVA, and earned her SKA in 1998. In Magoffin County, Bill Patrick defeated Carol Patrick. Bill is the husband of incumbent PVA Sally Patrick, who retired after six terms. In Todd County, Perry Stokes defeated Chad Duke to succeed Virgil Monroe, who retired after serving seven terms. Perry has been a deputy PVA for eight years and earned his SKA in 2000. And in Wayne County, Bobby Upchurch defeated Jamie Reagan. Upchurch had served two years as deputy PVA from 1995-97.

The nine new PVAs whose status had already been assured before the November 5 general election are Bradford Bailey (Barren), Dana Bland (Breckinridge), Bruce Johnson (Bullitt), Debbie Ward (Fulton), Angela McLafferty (Grant), Ed Slone (Knott), Jim Wooton (Leslie), William Scott (Marion), and Ron Winters (Oldham).

The Department would like to congratulate and welcome the new PVAs.

The maximum Homestead Exemption (HEX) on real estate owned by qualified persons has been increased to \$28,000 for the 2003 and 2004 tax years. The amount of the Homestead Exemption is adjusted every two years in accordance with KRS 132.810 to compensate for changes in the purchasing power of the dollar. The 2003 - 2004 exemption represents a \$1,200 increase over the 2001 - 2002 exemption of \$26,800. The Homestead Exemption will provide property tax savings of approximately \$90 million to 350,000 elderly or disabled Kentuckians during the 2003 tax year.

To qualify for the Homestead Exemption, a person must be at least 65 years old during the tax period or have been

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HOMESTEAD EXEMPTION
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classified as totally disabled by any public or private retirement system. Prior to the enactment of Constitutional Amendment #2 in November of 1998, only taxpayers disabled under Social Security or the Railroad Retirement system were eligible for the disability exemption. The property must also be owned, occupied, and maintained by the taxpayer as a personal residence on the January 1 assessment date. If the disabled person is less than 65 years of age, an application must be made on an annual basis in order to verify that the disability classification will be maintained through December 31.



KNOX COUNTY PVA RESIGNS

Roger Deaton, Knox County PVA since 1998, resigned December 2.

Jeff Cress, a field representative with the Department of Property Valuation, has been appointed to serve as acting PVA.



GOODBYE FROM A FORMER PVA

I want to thank the PVA Association and the Revenue Cabinet for the reception, dinner, and gifts in recognition of my upcoming retirement. I am going to miss each and every one of you. I will always treasure my friendships that we have had the opportunity to develop over the last 29 years. I wish all of you the best for the future and may God bless each of you in the work of serving the citizens of Kentucky.

Thank you again,
Mike Alexander
Fulton Co. PVA

SHERIFFS WORKSHOPS SCHEDULED

The Department of Property Valuation has scheduled workshops for Sheriffs on the following dates:

Jan. 7th
Kentucky Revenue Cabinet
200 Fair Oaks Lane
Frankfort

Jan. 8th
Hampton Inn
4141 S. Hwy 27
Somerset

Jan. 9th
Jenny Wiley State Resort Park
Prestonsburg

Jan. 14th
Howard Johnsons
Elizabethtown

Jan. 15th
Lake Barkley State Resort Park
Cadiz

Jan. 16th
Barren River State Resort Park
Lucas

Each meeting will begin at 9:30 a.m. local time and conclude around 3:00 p.m. Topics to be discussed include incoming-outgoing settlements, preparing for your annual settlement, additional and supplemental bill instruction, bankruptcy issues, refunding requirements, and computer programming.



LANG ACCEPTS POSITION WITH COUNTY JUDGE EXECUTIVES' ASSOCIATION

Vince Lang, Commissioner of the Department of Property Valuation since December of 1998, has accepted the position of Executive Director of the County Judge-Executive's Association. Lang spent ten years as Judge-Executive in Hart County before he joined the Revenue Cabinet in 1996 as Deputy Secretary. He will begin his new duties January 6.

Tom Crawford, Director of the Division of Local Valuation, has accepted the position of acting Commissioner upon Lang's departure. Crawford is a CPA and has been with the Department of Property Valuation for 17½ years.

Daniel Logan, Director of the Division of Technical Support, resigned at the end of November to accept a position with the Alabama Economic Development Cabinet. Daniel joined the Department in 2001.

Bob Crittendon has joined the field staff as a field representative in the Northern Branch, filling the vacancy created by the resignation of Mike Wagner.



TAX AMNESTY RECEIPTS EXCEED \$100 MILLION

The tax amnesty program is continuing to produce great results. As of the end of October, the Revenue Cabinet had received more than \$100,015,000 in unpaid back taxes. The program ran August 1 through September 30 and was originally projected to raise \$20 million. Certain property taxes, eligible for Amnesty for the first time, returned more than \$6 million to local taxing jurisdictions.



REQUEST PVA INVENTORY TAGS FOR EQUIPMENT BY JANUARY 15, 2003

The Revenue Cabinet, PVA Administrative Support Branch has ordered a supply of inventory tags for equipment and the plan is to make them available for distribution in early January. Each PVA office should submit a request for the number of inventory tags needed to the Branch by January 15, 2003. PVAs should request enough tags for current items as well as future additions.

Upon receipt of these tags, **they should be affixed to all equipment to be insured.** The Revenue Cabinet currently tags all equipment that has a useful life of more than 1 year and is valued at \$25 or more. Each PVA office may issue inventory tags on items of lower or higher value up to \$500 based on their own insurance needs. State law (KRS 45.313 and 45A.045) requires state owned equipment valued over \$500 to be inventoried and accounted for annually. Issuing inventory tags and maintaining an inventory list on your equipment provides excellent internal control.

Unused inventory tags should be safeguarded and kept in a locked place. A good office practice is to maintain a separate log of the inventory tags assigned and keep it with unused inventory tags. This provides accountability and is a good support system to the inventory system.



PVA INVENTORY TRANSMITTAL FORM IS AVAILABLE

During the 2002 fall conference, attendees were informed about potential liability issues. One item was the need to insure state owned equipment. **In order to get state insurance each office must submit an updated inventory list. The PVA Inventory Transmittal Form** was provided during the fall conference to assist in this project. If anyone needs additional copies or would prefer to use

the electronic Excel copy, please contact the PVA Administrative Support Branch. This form or electronic copy is needed in recording inventory for insurance purposes and is also a good tool in maintaining inventory files.

It is recommended that all offices with Microsoft Excel submit their inventory electronically, which will help in getting your insurance processed quicker. All those offices which do not have Excel can request a hard copy. PVA offices should submit their inventories by March 30, 2003, so that paperwork can be processed to start the insurance.



PVA ADMINISTRATIVE SUPPORT BRANCH FALL CONFERENCE UPDATES

by Karen Bond

A big PVA Administrative Support Branch welcome to our newest PVAs.

Vacancy Promotion: A promotion will be approved only if the county has a vacancy and the PVA wishes to move someone already working into that vacancy position and grade. However, the position must be vacant for 60 days before the promotion can go into effect.

Removal of Deputies: RPA's must be received in the Branch before a deputy leaves the PVA office. If the timesheet indicates a deputy has not worked for 3 consecutive pay periods, the deputy will be removed from the payroll unless the branch is notified. So let's remember to send in those RPA's.

Closing of PVA Offices: A written notice must be received, in advance, if a PVA office must be closed due to an unforeseeable reason and/or courthouse closing.

Request for Personal Actions (RPA): All new hires must be in compliance with the PVA Personnel & Administrative Manual and submit within seven (7)

working days before employment, the following:

- 1). Title and Grade
- 2). Original application
- 3). Job Position Description Form
- 4). 60 Days with the replacement deputy listed in the comment section

NO EXCEPTIONS: Employment Packages not in compliance will be returned and/or changed to reflect the approved PVA Personnel & Classification system.

Classes Offered by the Governors Office Of Technology (GOT): Each quarter GOT sends a list of courses offered to state employees. If your county would like to enroll in these classes, a vendor number and form must be completed. Please contact the PVA Administrative Support Branch for a form.

Part-Time < 100 Employees: Part-time employees that work over 99.75 hours will be billed back to the county with benefits. This bill will be quarterly. So watch those hours.

Annual Leave Rollover: Annual leave may be accumulated and carried forward from one calendar year to the next, not to exceed the following maximum amounts:

00-05 years	225 hours
05-10 years	277.5 hours
10-15 years	337.50 hours
15-20 years	390 hours
20-over	450 hours

These amounts will need to be adjusted on the Time & Attendance program. Please call if assistance is needed in making these adjustments.

The PVA Administrative Support Staff would like to thank all PVAs for their cooperation, time, and patience throughout 2002. We will continue to look for ways to provide better services in the upcoming year.



KENTUCKY HIGHWAY NAMED IN HONOR OF LOVEL HALL

In a ceremony held November 1, 2002, Kentucky Route 680 in Floyd County was officially named the Lovel Hall Memorial Highway, in honor of the longtime Floyd County PVA. Transportation Cabinet Secretary James Codell III was joined by Chief District Engineer Dan Hall, Senator Johnny Ray Turner, Representative Greg Stumbo, and Floyd County Judge Executive Paul Hunt Thompson. Connie Hancock, Hall's daughter and current PVA, spoke on behalf of the family, as did Floyd Circuit Court Clerk Doug Hall, Lovel's nephew.

Hall was first elected PVA in 1973 and was elected to seven consecutive terms, serving until his death on August 28, 2000 at the age of 53. Among his career achievement awards was the prestigious 110% award, granted to him in 1999 by his fellow PVAs and the PVA Association. In August 2000, the Kentucky House of Representatives awarded Hall its Outstanding Kentuckian Award. Despite a lifelong physical handicap which eventually confined him to a wheelchair, Hall achieved much, gave much to his community, and never thought of himself as having a disability.



FROM THE COMMISSIONER'S DESK

I am excited about the challenges of my new job as Executive Director of the Kentucky County Judge/Executive Association, but at the same time, saddened to be leaving an organization with so many fine employees.

It has been a privilege to work with the senior management at the Revenue Cabinet. Under the direction of Secretaries Handmaker, Haydon and Mayton, the commissioners and directors have worked as a team to improve services we provide to the taxpayers of the commonwealth.

I have always appreciated my Property Valuation staff. You are dedicated and

professional and I have always had confidence in you. I will miss working with you.

With my background as an elected courthouse official, I was able to identify with many of the PVAs needs when I began my tenure at Revenue. The Department and the PVA Association have worked well as partners during this administration. I enjoyed working with Larry Scott, Bill Carter, Teri Bennett, and Karen Bushart as they served as PVA Association President. I also enjoyed working with Virgil Monroe who served as PVA budget chairman and Karen Curtis and Janice Banister who have served as treasurer and secretary, respectively, for many years.

I want to wish management, staff, PVAs and deputies the very best as you continue your service this year. I want to wish continued success for Dana as KRC Secretary, Karen as Association President, and Nancy Bock as President of the Kentucky Chapter of IAAO. I also want to congratulate Tom Crawford for being chosen by the Governor to lead the Department in the year ahead. Tom's background, skills and personality will enable him to be a big success.

In closing, I want to thank you all for making my time at Revenue very enjoyable. You will always be welcome to visit my new office at 115 East 2nd Street in Frankfort or call (502) 223-5293. Best of luck to you all.

Vince



IAAO NOTES

The Kentucky Chapter of IAAO was co-recipient of the Outstanding Chapter Award presented at the 2002 IAAO Conference in Los Angeles, California. This is the second time the Chapter has won this award, which shows what we can accomplish when we all work together!

Nancy Bock, McCracken County PVA, was installed as President on December 4 during the annual meeting which was

held as part of the annual Conference on Assessment Administration. Bock then swore in the other officers: Nick Kearney, Vice-President, Susan Bailey, Secretary; and Mike Whitaker, Treasurer. The following Executive Committee members were also installed: Stacey Ewalt, Ann Riley, Ron Johnson, and Melinda Mathis. The meeting was followed by an Italian Buffett reception, a silent auction and music by The Shining. The combined efforts of the Kentucky Chapter Wednesday night raised over \$4,000 for the charities the Chapter supported this year. Chapter members came through with toys, clothes, and food to help WBKR/Telephone Pioneers fulfill many Christmas Wishes, and when the need for food baskets was mentioned, Chapter members came through and donated \$700 so families would not go hungry this Christmas. The Christmas lap quilt was won by Jackson County PVA Paul Rose and raised almost \$1,500 for the United Way and the IAAO Scholarship Fund. The Silent Auction raised over \$1,300. Thanks to everyone who donated auction items and everyone who bid.

The Chapter officers and committees will meet January 14 - 15 at Lake Barkley to make plans and set goals for 2003.



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